



**STATE OF WEST VIRGINIA
DEPARTMENT OF TAX AND REVENUE
ALCOHOL BEVERAGE CONTROL ADMINISTRATION**
322 70th Street, SE
Charleston, West Virginia 25304-2900

INSTRUCTIONS FOR NON-RETAIL LIQUOR & WINE LICENSE APPLICATION
(FORM # ABCC-WS-3)

1. Please read the instructions carefully. All questions are to be answered in full. Your accuracy and thoroughness in completing the application form will assist us in processing the application and preventing unnecessary delays.
2. False representations made in application or failure to comply with Chapter 60 of the West Virginia Code (State Control of Alcoholic Liquors) and rules and regulations promulgated thereunder may result in denial, revocation, or suspension of the license.
3. Any person holding any interest in a Wine Supplier, West Virginia Licensed Wine Distributor, or West Virginia Farm Winery may not hold any interest in a retail wine establishment or a private wine restaurant.
4. Any person holding any interest in a West Virginia Distillery or a West Virginia Mini-Distillery may not hold any interest in a retail liquor, private club, or private wine restaurant establishment.
5. Licensing Periods:
 - Wine Supplier, Wine Distributor, Farm Winery, and Direct Shipper license periods begin July 1 and end June 30 of each year.
 - Distillery and Mini Distillery license periods begin January 1 and end December 30 of each year.
6. Acceptable forms of payment of license fees are certified check, cashier's check, company check, or money order payable to the West Virginia Alcohol Beverage Control Administration. If the license for a Wine Supplier, Wine Distributor, or Direct Shipper is issued for less than a full year, the fee may be prorated as follows:

License Application Submitted
July 1 through June 30
January 1 through June 30

License Fee
Full License Fee
½ of License Fee

7. The application must be signed as follows and all signatures must be notarized:
 - If an individual, by the owner.
 - If a firm, each member of the firm.
 - If a partnership, each member of the partnership.
 - If an association, each member of the governing board.
 - If a corporation, by either its president or a vice president.

8. Documents which must accompany application:

- If an Association - a copy of the Certificate of Authority and Agreement of Association
- If a Limited Liability Corporation - a copy of the Certificate of Authority and Articles of Organization
- If a Corporation - a copy of the Certificate of Authority and Articles of Organization
- A copy of the applicant's federal basic permit, as required under the Federal Alcohol Administration Act.
- A copy of West Virginia business license registration.
- If out-of-state entity, a copy of current ABC license from state of domicile.
- A Letter of Good Standing from State of West Virginia and if an out-of-state entity, a letter of good standing from the state of domicile. (Forms to request a Letter of Good Standing from the State of West Virginia are included.)
- If applying as a resident Distillery or Mini Distillery; submit copies of all documents which have been submitted to the Bureau of Alcohol, Tobacco, and Firearms, along with documentation of ATF's inspection report and approval.

9. A farm winery license shall be issued only to, or held by, an applicant qualified to operate or who is operating a winery or wine cellar bonded under the laws and regulations of the United States. Form and instructions are available by calling the toll-free number at 800-937-8864 or available through download at <http://www.ttb.gov/alcohol/permits.htm>

10. Distilleries, Mini Distilleries, and Wine Distributors (wholesalers) are required to buy a Special Tax Stamp from the Internal Revenue Service. Additional information and application for the Special Tax Stamp can be made on TTB Form 5630.5 or you can request a packet with the form and instructions by calling the toll-free number at 800-937-8864 or available through download at http://www.ttb.gov/taxes_and_permits/fed_tax_stamp.htm

11. Wine Supplier & Distributor Bonds - Please see bond instructions for proper completion.

- Wine Suppliers - Applicants must complete bond form #ABCC-WS-3-B in the amount of \$10,000.00.
- Wine Distributors - Applicants must complete bond form #ABCC-WS-1-B in the amount of \$10,000.00.

12. Direct shippers must provide a list of brands that are to be shipped into West Virginia.

13. All completed applications, with supporting documents, and the required license fees, are to be returned to:

West Virginia ABC Administration
Wine Division
322 70th Street, S. E.
Charleston WV 25304

14. If there are additional questions concerning the proper completion of an application, inquiries can be made to the Alcohol Beverage Control Commissioner at (304) 558-2481 between the hours of 8:30 a.m. and 4:30 p.m. E.S.T. Monday through Friday.



Licensing Period: _____ to _____

License Number: _____

Applying As:

- ☐ Individual
- ☐ Partnership
- ☐ Ltd. Partnership
- ☐ Ltd. Liability
- ☐ Corporation
- ☐ Association

West Virginia Alcohol Beverage Control Administration

322 70th Street, SE Charleston, WV 25304-2900
(304) 558-2481

Non-Retail Liquor and Wine License Application

<input type="checkbox"/> Wine Supplier	<input type="checkbox"/> Distillery	<input type="checkbox"/> Mini Distillery	<input type="checkbox"/> Farm Winery	<input type="checkbox"/> Multi Capacity	<input type="checkbox"/> Wine Distributor	<input type="checkbox"/> Direct Wine Shipper
Answer Questions 1-16 License Fee: \$150.00	Answer Questions 1-16 Complete Section I License Fee: \$1500.00	Answer Questions 1-16 Complete Sections I & III License Fee: \$50.00	Answer Questions 1-16 Complete Sections I & III License Fee: \$50.00	Answer Questions 1-16 License Fee: \$300.00	Answer Questions 1-16 Complete Sections I & II License Fee: \$2500.00	Answer Questions 1-16 License Fee: \$ \$150.00 to ship <14% Alc. Cont. or \$250.00 to ship <14% Alc. Cont. & Certain Dessert Wines

1. Licensee (Entity): _____ 4. Business FEIN: _____

2. Business Name: _____ 5. Business Telephone: (_____) _____

3. Mailing Address: _____ 6. Physical Business Address: _____

City _____ State _____ Zip _____ City _____ State _____ Zip _____

7. Contact Person: _____ Telephone Number: (_____) _____

8. Has applicant or any officer been:

- a. Convicted of a felony? Yes _____ When: _____ If yes, attach sheet to explain. No _____
- b. Convicted of a violation of federal or state alcohol laws? Yes _____ If yes, attach sheet to explain. No _____
- c. Convicted of a criminal offense (misdemeanor) within the last 5 years? Yes _____ If yes, attach sheet. No _____
- d. Refused any type of alcohol license or permit in any state? Yes _____ State: _____ If yes, attach sheet. No _____

9. Has applicant or any officer had:

- a. A hearing before the WVABCA Commissioner? Yes _____ Explain: _____ No _____
- b. Any type of WVABCA license or permit sanctioned? Yes _____ Explain: _____ No _____

10. Has applicant been refused any type of alcohol license or permit in any state? Yes _____ Explain: _____ No _____

11. Does the applicant, officers, directors or any blood relative own any real estate, buildings or equipment used by any WV retail licensee? Yes _____ Attach a written explanation and give name, address and interest. No _____

12. Does applicant, partner, member, stockholder, director, or any blood relative hold any interest in a licensed retailer in West Virginia? Yes _____ Attach a written explanation and give name, address and interest. No _____

13. Date and State your business incorporated or organized: _____

Please include corporate charter or organization papers

14. Do you have a Special Tax Stamp from Alcohol & Tobacco Tax & Trade Bureau? Yes _____ Applied for _____ No _____

15. If non-resident business, date of certificate of authority to do business in WV: _____

Please include copy of certificate of authority

16. Supply the following information about the owners, officers, directors and manager:

Title: _____ Name: _____ Res. Address: _____ _____ Phone: (_____) _____ % Ownership: _____ DOB: _____ SSN: _____ - _____ - _____ WV Resident: Y / N US Citizen: Y / N	Title: _____ Name: _____ Res. Address: _____ _____ Phone: (_____) _____ % Ownership: _____ DOB: _____ SSN: _____ - _____ - _____ WV Resident: Y / N US Citizen: Y / N	Title: _____ Name: _____ Res. Address: _____ _____ Phone: (_____) _____ % Ownership: _____ DOB: _____ SSN: _____ - _____ - _____ WV Resident: Y / N US Citizen: Y / N
--	--	--

Section I: To be completed by Wine Distributors, Farm Wineries, and Mini Distilleries.

- A. County which business is located: _____
- B. Does the applicant own the premises to be licensed? Yes: _____ No: _____ If no, does applicant hold a valid lease? Yes _____ No _____ Expiration date of lease: _____
Property owner name/address _____
- C. Do the premises to be licensed conform to Health, Fire and Zoning Regulations? Yes: _____ No: _____

Section II: To be completed by Wine Distributors.

- A. Has applicant entered into any exclusive franchise agreement with a manufacturer, producer, processor, distributor or supplier of wine whereby the applicant has been given the exclusive right within West Virginia or in any given territory within West Virginia to distribute the product(s) of such manufacturer, producer, processor, distributor or supplier which are to be sold or distributed in West Virginia? Yes _____ No _____ If yes, explain _____

Section III: To be completed by Farm Wineries and Mini Distilleries.

- A. Annual productive capacity is _____ gallons.
- B. Is applicant, directly or indirectly, by means of signs, equipment, money, property or otherwise, giving aid or assistance to the holder of any retail beer or intoxicating liquor permit issued by the authority of this State? Yes _____ No _____
If yes, explain: _____
- C. Does applicant own or control any real or personal property, which is rented, leased or used by the holder of any retail beer or intoxicating liquor permit issued by the authority of this State? Yes _____ No _____ If yes, explain: _____
- D. Is your place of business in a section zoned by a county or municipality? _____ If so, state district: _____
- E. Give numbers and classification of former beer, wine and spirituous liquor permits, if any: _____
- F. Name nearest church or school and state distance in feet therefrom: _____
- G. Is place of business located in business, residential, or rural neighborhood? _____

Should the applicant fail to fully carry out and fulfill in every respect the laws of West Virginia, then the Commissioner shall have the right to terminate or revoke this license or permit and declare forfeited the penalty of the bond (if a bond is required for the selected license type). However, it is agreed and understood by and between the parties hereto that before such bond shall be forfeited a hearing shall be held in the Office of the West Virginia Alcohol Beverage Control Commissioner in the City of Charleston, Kanawha County, West Virginia, after ten (10) days written notice to the applicant, setting forth the charge or charges and the time and place of hearing thereon and which said notice shall be served the applicant by registered mail at the address hereinabove set forth.

- Instructions for signing:
- 1) Partnership/Limited Partnership: Must be signed by all partners.
 - 2) Ltd Liability Company: Must be signed by all members, if member managed.
Must be signed by manager, if manager managed.
 - 3) Association: Must be signed by all members.
 - 4) Corporation: Must be signed by an officer in the corporation.
 - 5) Individual: Signature of that individual.

Note: All changes in ownership interest during the license year must be reported immediately to the WV ABCA Commissioner.

STATE OF _____,
COUNTY OF _____, to wit:

In support of the foregoing application, the undersigned makes oath that the statements contained therein and all attachments are true to the best of his/her knowledge and belief.

Date: _____ Signature: _____ Title: _____

Date: _____ Signature: _____ Title: _____

Date: _____ Signature: _____ Title: _____

Date: _____ Signature: _____ Title: _____

Given under my hand and official seal this _____ day of _____, _____.

Signature of Notary Public

Commission Expires



STATE OF WEST VIRGINIA
DEPARTMENT OF TAX AND REVENUE
ALCOHOL BEVERAGE CONTROL ADMINISTRATION
322 70th Street, SE
Charleston, West Virginia 25304-2900

WINE DISTRIBUTOR BOND INSTRUCTIONS
(FORM # ABCC-WS-1-B)

1. All bonds filed before July of each year should show July 1 as the effective date. For those filing after July 1, the effective date should be the same date the bond is executed and signed. Also, bond must be dated same date as bond is executed.
2. Principal's name must show the person signing for the principal as president or vice president. If any other officer signs, attach a corporate resolution or Power of Attorney permitting that person to bind corporation. Also, the **affixed Corporation Seal** is required.
3. The surety company must be authorized to do business in West Virginia. The company name with the agent's signature, along with the company's **fixed seal** on both the bond and the Power of Attorney, is required.
4. Power of Attorney should be attached and dated and notarized the same day as issuance of bond.
5. Need copies of Corporation/Limited Liability Company papers.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION

**322 70th Street, S. E.
Charleston, West Virginia 25304**

WINE DISTRIBUTOR BOND

BOND NUMBER

KNOW ALL MEN BY THESE PRESENTS:

- (1) That we, _____, being a/an _____
 (2) doing business under the name of _____
 (3) of _____, _____ County, West Virginia, as principal,
 (4) and _____
 (5) _____

a corporation authorized to do business in the State of West Virginia, as Surety, are held and firmly bound unto the State of West Virginia, in the just and full sum of Ten thousand dollars (\$10,000.00), to the payment whereof well and truly made, we bind ourselves, our successors and assign, jointly and severally, firmly by these presents.

THE CONDITION of the above obligation is such that whereas the above bound principal is about to obtain a license as a wine distributor in pursuance of the provisions of Article 8, Chapter 60 of the Code of West Virginia, of 1931, as amended and of the rules and regulations promulgated thereunder by the Commissioner.

NOW, THEREFORE, if the said principal shall faithfully perform and observe the laws of the State of West Virginia, and comply therewith and with the rules and regulations promulgated thereunder by the Commissioner with respect to the distribution and sale of wine, including but not limited to, the payment of all taxes and fees prescribed by Article 8, Chapter 60 of said Code, then this obligation to be void; otherwise to remain in full force and effect, and if license of said principal shall be revoked, then the full amount of this bond shall be forfeited to the State of West Virginia, and said amount when received by the State shall be credited to the state fund, general revenue.

This bond is executed in pursuance of the provisions of said Article 8, Chapter 60 of the Code of West Virginia of 1931, as amended, and rules and regulations promulgated thereunder by the Commissioner and the pertinent provisions of said article and rules and regulations are hereby made a part of this bond.

- (6) This bond shall be effective from the _____ day of _____, 20____, to
 (7) the 30th day of June, 20____, unless sooner released by the State of West Virginia or cancelled by the surety after due notice to all parties concerned.

IN WITNESS WHEREOF the said principal has hereunto set his hand and affixed his seal, and said surety has caused its corporate name to be signed hereto and its corporate seal to be hereunto affixed by its
 (8) duly authorized official or agent and executed this bond this _____ day of _____, 20____.

- (11) Corporate Seal
 (9) Principal: _____
 (10) By: _____

Title: _____
Must be President or Vice President

- (14) Surety
 Corporate Seal
 (12) Surety: _____
 (13) By: _____

ACKNOWLEDGMENT BY PRINCIPAL IF INDIVIDUAL OR PARTNERSHIP

- (15) STATE OF _____
- (16) County of _____, to wit:
- (17) I, _____, a Notary Public
- (18) in and for the county and state aforesaid, do hereby certify that _____
- (19) whose name is signed to the foregoing writing, bearing the execution date of the _____ day of _____, 20_____, has this day acknowledged the same before me in my said county.
- (20) Given under my hand this _____ day of _____, 20_____.
- (21) Notary Seal
- (22) _____, Notary Public
- (23) Commission Expires: _____

ACKNOWLEDGMENT BY PRINCIPAL IF CORPORATION, LLC or LLP

- (24) STATE OF _____
- (25) County of _____, to wit:
- (26) I, _____, a Notary Public in and for the county and state
- (27) aforesaid, do hereby certify that _____ who as _____,
- (28) signed the foregoing writing for _____, a corporation,
- (29) bearing the execution date of the _____ day of _____, 20_____, has this day, in my said county, before me, acknowledged the said writing to be the act and deed of the said corporation.
- (30) Given under my hand this _____ day of _____, 20_____.
- (31) Notary Seal
- (32) _____, Notary Public
- (33) Commission Expires: _____

ACKNOWLEDGMENT FOR SURETY

- (34) STATE OF _____
- (35) County of _____, to wit:
- (36) I, _____, a Notary Public in and for the county and state
- (37) aforesaid, do hereby certify that _____, who signed the
- (38) foregoing writing, or hereto annexed, for _____, a corporation,
- (39) bearing the execution date of the _____ day of _____, 20_____, has this day in my said county, before me, acknowledged the said writing to be the act and deed of the said corporation.
- (40) Given under my hand this _____ day of _____, 20_____.
- (41) Notary Seal
- (42) _____, Notary Public
- (43) Commission Expires: _____

Sufficiency in Form and Manner of Execution Approved:

Attorney General

Dated this _____ day of _____, 20_____.

By: _____

Assistant Attorney General

BOND PREPARATION INSTRUCTIONS
(Forms ABCC-WS-1-B and ABCC-WS-3-B)

1. If Principal Is an Individual or Partnership:

- a. Complete the bond, lines (1) thru (14);
- b. Have Notary complete lines (15) thru (23) on the back of the bond; the application section of acknowledgment titled *Acknowledgment by Principal if Individual or Partnership.*

2. If Principal Is a Corporation, LLC or LLP:

- a. Complete the bond, lines (1) thru (14);
- b. Have Notary complete lines (24) thru (33) on the back of the bond; the application section of acknowledgment titled *Acknowledgment by Principal if Corporation;*
- c. Affix corporate seal as requested on the face of the bond;
- d. Limited Liability Company must attach a copy of their operating agreement.

3. Surety:

- a. Complete applicable portion of bond;
- b. Have Notary complete lines (34) thru (43) on the back of the bond; application section of acknowledgment titled *Acknowledgment for Surety;*
- c. Attach Power of Attorney to bond if surety signatory is an attorney in fact;
- d. Affix raised Surety seal as request on the face of the bond and to the Power of Attorney.

4. Line by Line Instructions:

- (1) Enter the name of Principal and specify individual, partnership, or corporation to be covered by bond.
- (2) Enter the dba (doing business as) of the Principal, if applicable.
- (3) Enter the address of the Principal.
- (4) Enter the name of the Surety Company issuing the bond.
- (5) Enter the address of the Surety Company issuing the bond.
- (6) Enter the effective date of the bond.
- (7) Enter the year that the bond will expire (should be the same year as the expiration of the license).
- (8) Enter the bearing date of the bond (also known as the execution date of the bond).
- (9) Enter the name of the Principal (individual, partnership, or corporation covered by the bond).
- (10) If principal is an individual, affix signature. If principal is a corporation, the President or Vice President must sign bond and indicate current title. If bond is to be signed by one other than the President or Vice President, affix copy of corporate resolutions showing authorization of individual to bind corporation.
- (11) If Principal is a corporation, affix corporate seal. If corporation does not have a seal, one may be drawn by writing the company name and the word "Seal" and drawing a circle around them.
- (12) Enter the name of the Surety Company
- (13) Affix signature of person having Power of Attorney to bind Surety.
- (14) Affix corporate seal of Surety.

5. Notary Public's must Complete:

Acknowledgment by Principal if Individual or Partnership:

- (15) Enter the name of the State.

- (16) Enter the name of the County.
- (17) Enter the name of Notary Public witnessing transaction.
- (18) Enter name of Principal covered by bond, if Individual or Partnership.
- (19) Enter the bearing date of bond (also known as execution date). **Must be the same date as entered on Line 8 of the bond.**
- (20) Enter the date bond was witnessed by Notary. May be same as bearing date or any date thereafter.
- (21) Affix Notary Seal.
- (22) Affix Notary signature here.
- (23) Enter the date the Notary's commission expires.

Acknowledgment by Principal if Corporation, LLC or LLP:

- (24) Enter the name of the State.
- (25) Enter the name of the County.
- (26) Enter the name of the Notary Public witnessing transaction.
- (27) Enter the name and title of the Corporate Officer signing the bond. (Should be President or Vice President)
- (28) Enter the name of the Company or Corporation.
- (29) Enter the bearing date of bond (also known as execution date). **Must be the same date as entered on Line 8 of the bond.**
- (30) Enter the date bond was witnessed by Notary. May be same as bearing date or any date thereafter.
- (31) Affix Notary Seal.
- (32) Affix Notary signature here.
- (33) Enter the date the Notary's commission expires.

Acknowledgment by Surety:

- (34) Enter the name of the State.
- (35) Enter the name of the County.
- (36) Enter the name of the Notary Public witnessing transaction.
- (37) Enter the name of the person having power of attorney to bind Surety Company.
- (38) Enter the name of the Surety (Insurance Company).
- (39) Enter the bearing date of bond (also known as execution date). **Must be the same date as entered on Line 8 of the bond.**
- (40) Enter the date bond was witnessed by Notary. May be same as bearing date or any date thereafter.
- (41) Affix Notary Seal.
- (42) Affix Notary signature here.
- (43) Enter the date the Notary's commission expires.

POWER OF ATTORNEY INSTRUCTIONS

Power of Attorney for Surety must be attached and it must show that it was in full force and effect on the bearing date (also known as execution date), indicated on Line 8 of the bond. Surety corporate seal must also be affixed to the Power of Attorney.

- a. Name of person on Line 13 must be listed on Power of Attorney.
- b. Power of Attorney may not exceed imposed limitations.
- c. Certificate date, preferably the bearing date (also known as execution date that is recorded on Line 8 of the bond), but no date later than the bearing date must be entered.
- d. Signature of authorizing official must be affixed. (Signature may be a facsimile).
- e. Raised seal must be affixed.



**STATE OF WEST VIRGINIA
DEPARTMENT OF REVENUE
ALCOHOL BEVERAGE CONTROL ADMINISTRATION**

322 70th Street, SE
Charleston, West Virginia 25304-2900

Every person, company, or corporation intending to do business in West Virginia must register with the West Virginia State Tax Department. Additionally, corporations, limited partnerships and limited liability companies must register with the West Virginia Secretary of State.

Please consult with the appropriate person (s) in your organization about compliance with the business registration requirements in West Virginia. Should further assistance be necessary, you may contact the following sources for registration information:

West Virginia State Tax Department

Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784
(304) 558-3333 or
1-800-982-8297

<http://www.state.wv.us/taxrev/uploads/busapp.pdf>

Secretary of State

Corporations Division
Capitol Complex
Building 1, Room 151
1900 Kanawha Blvd. E.
Charleston, WV 25305
(304) 558-8000

<http://www.wvsos.org/business/startup/welcometowv.htm>



MAIL TO:
Administrative Support Unit
1001 Lee Street East
Charleston WV 25301

**STATE OF WEST VIRGINIA
STATE TAX DEPARTMENT**

Attention Administrative Support Unit
Internal Auditing Division Fax (304) 558-8643
State Tax Department Phone (304) 558-0640

DATE:

This is to request a Letter of Good Standing from the West Virginia State Tax Department for:

Tax Identification Number: _____

Complete Business Name: _____

Business Address: _____

Is the business a Partnership? _____ Yes _____ No

Is the business a Sole Ownership? _____ Yes _____ No

Additional Comments or Information:

If you would like the response to be returned to you by facsimile, please note your fax number here:

(_____) _____

Also, if you would like this letter to be faxed to the Secretary of State as well, please indicate so here and if there is a particular person at that office you wish the letter to be faxed to, please indicate that person's name here:

I also understand that the secrecy provisions of the West Virginia Tax Procedure and Administration Act (WV Code §11-10) prevent the Tax Department from disclosing any information without having a waiver of confidentiality. I am at this time completing the waiver (form WV-ARI-001) and am attaching it to this request.

I also understand that in the event that this business is not in good standing with the Tax Department I will be notified in writing as to what tax returns or tax payments are considered not filed or paid and who to contact with any questions regarding that situation.

Signature and Title of Person Requesting the Letter of Good Standing:

Signature: _____

Title: _____

Authorization to Release Information

Name of Taxpayer _____ Date _____

Address _____ Daytime Telephone _____

City _____ State _____ Zip Code _____

West Virginia Identification, SSN, FEIN or Other _____

The above named taxpayer does hereby waive the confidentiality provisions of West Virginia Code § 11-10-5d and/or § 11-1A-23 to the following extent:

1. Persons to whom information may be released:

Name _____ Capacity _____

Address _____ Daytime Telephone _____

City, _____ State _____ Zip Code _____

2. Effective period of this waiver:

_____ authorization terminates _____
month day year

_____ until my liability for the delinquent tax or taxes checked in paragraph 3, below, is satisfied

☒ other (explain) Upon issuance of Letter of Good Standing

3. Taxes and/or credits to which this waiver applies:

	W. Va. Code		W. Va. Code
_____ Beer Barrel Tax	11-16	_____ Minimum Severance Tax on Coal	11-12B
_____ Business and Occupation Tax	11-13	_____ Motor Carrier Road Tax	11-14A
_____ Business Franchise Tax	11-23	_____ Personal Income Tax	11-21
_____ Business Registration Tax	11-12	_____ Property Taxes	
_____ Charitable Raffle Boards & Games	47-23	_____ Severance Tax	11-13A
_____ Consumers Sales & Service Tax	11-15	_____ Solid Waste Fee	20-5F
_____ Corporate License Tax	11-12C	_____ Soft Drink Tax	11-19
_____ Corporate Net Income Tax	11-24	_____ Strategic Research and Development	
_____ Economic Opportunity Tax Credit	11-13Q	_____ Tax Credit	11-13R
_____ Employers Withholding Tax	11-10	_____ Telecommunications Tax	11-13B
_____ Estate Tax	11-11	_____ Tobacco Products Excise Tax	11-17
_____ Gasoline & Special Fuel Excise Tax	11-14	_____ Use Tax	11-15A
_____ Health Care Provider Taxes	11-27	_____ Wine Liter Tax	60-8
_____ IFTA	11-14B	<input checked="" type="checkbox"/> All of the above applicable to the taxpayer	
_____ Manufacturing Investment Tax Credit	11-13S	_____ Other Taxes (as listed below)	

4. Information to be released: (describe specifically)

Letter of Good Standing

5. Reason(s) why information is to be released:

So as to obtain or renew a license with West Virginia Alcohol Beverage Control Administration

This waiver will be effective only to the extent explained above and any other release of information is not permitted without additional authorization. Additionally, information will be released only to the extent the Tax Commissioner believes disclosure is necessary to comply with this Authorization to disclose information, and will not be disclosed to the extent the Tax Commissioner determines that disclosure would seriously impair administration of this State's tax laws.

This authorization must be signed by the taxpayer, or taxpayer's authorized representative, and the signature of the person signing the authorization must be notarized.

Authorization is for:

- release of a jointly filed personal income tax return, the authorization must be signed by either the husband or the wife
- release of a return filed by a business that is a sole proprietorship, the authorization must be signed by the owner of the business or by an employee of the business, or other person, who is authorized to sign the authorization.
- a corporation, the authorization must be signed by its president, vice president, treasurer, assistant treasurer, chief accounting officer or other person duly authorized to sign the authorization.
- release of a return filed by a partnership, as defined for federal income tax purposes, the authorization must be signed by the managing partner, or tax matters partner, or any other partner or employee of the partnership authorized to sign the authorization.
- release of a return filed by a limited liability company, the authorization must be signed by the managing member, tax matters member, or any other member or employee of the limited liability company authorized to sign the authorization.
- a return filed by an estate or trust, the authorization must be signed by the executor or executrix of the estate, or the trustee of the trust.
- for information other than a tax return, the authorization must be signed by a person who could authorize release of taxpayer's tax return.

Print Name

Signature

Capacity

Date

State of West Virginia,

County of _____, to-wit,

This day appeared before me, the undersigned notary public, _____ who
acknowledge under oath the signature above. Print Taxpayer's Name

Notary Public

Date

My commission expires _____